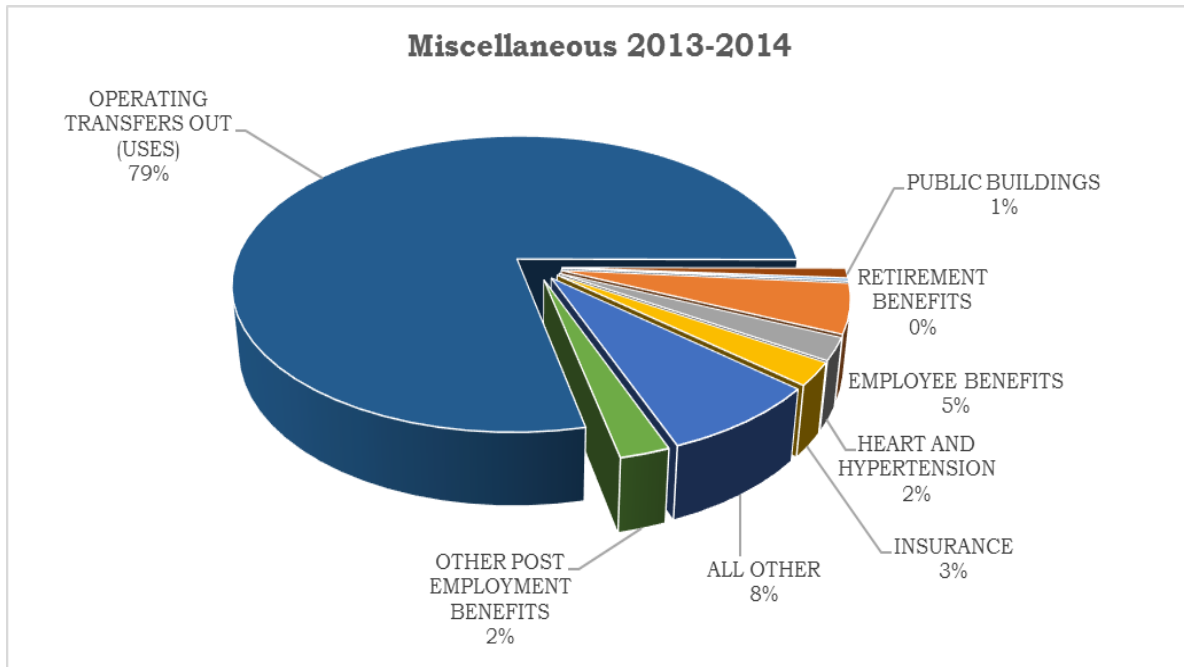


# MISCELLANEOUS

**CITY OF BRISTOL, CONNECTICUT  
2013-2014 BUDGET  
GENERAL FUND EXPENDITURE SUMMARY FOR MISCELLANEOUS EXPENDITURES**

ORGCODE	DESCRIPTION	PRIOR YEAR ACTUAL 2011-2012	ORIGINAL BUDGET 2012-2013	REVISED BUDGET 2012-2013	BUDGET REQUEST 2013-2014	JOINT BOARD 2013-2014
0018101	RETIREMENT BENEFITS	\$0	\$0	\$0	\$252,430	\$75,585
0018102	EMPLOYEE BENEFITS	2,140,198	1,482,000	1,482,000	1,504,000	\$1,504,000
0018103	HEART AND HYPERTENSION	635,759	677,000	677,000	675,000	675,000
0018105	INSURANCE	966,563	579,485	579,485	683,895	695,155
0018106	ALL OTHER	1,001,190	2,933,460	1,806,592	2,239,950	2,238,450
0018107	OTHER POST EMPLOYMENT BENEFITS	1,085,280	610,355	610,355	762,940	685,940
0018108	OPERATING TRANSFERS OUT (USES)	3,388,125	20,220,495	33,914,190	22,703,965	22,589,640
0018310	PUBLIC BUILDINGS	150,000	200,000	200,000	300,000	300,000
TOTAL MISCELLANEOUS EXPENDITURES		<b>\$9,367,115</b>	<b>\$26,702,795</b>	<b>\$39,269,622</b>	<b>\$29,122,180</b>	<b>\$28,763,770</b>



**Miscellaneous - (continued)**

**Service Narrative**

Miscellaneous expenditures consist of either categories which are all special items not included in any other function. The categories are: retirement benefits, employee benefits, heart and hypertension, general city insurance, all other, other post employment benefits, operating transfers out, and public buildings. Miscellaneous object groups are also found under the 'Board of Education' tab. Miscellaneous accounts include fringe benefits, other educational costs, private school transportation, and program and instructional improvements.

The Parks and Recreation department budgets costs for liability insurance within their departmental budget. Certain expenditures relating to Parks must be shown within their department in order to properly report expenditures for Trust Accounts.

The Public Buildings item was added several years ago to the Miscellaneous section. Originally, Public Buildings line items were included in the Public Works budget; however a decision was made to incorporate these line items into the Miscellaneous section. The justification was that Public Buildings represent all City buildings, not just Public Works buildings.

Some of the areas classified as "All Other" include the Contingency account and Contractual Obligations account. It has been the City's practice to set aside funds to be available for emergency appropriations during the year to stabilize funds without utilizing fund balance. The Contractual Obligations account is budgeted for unsettled contracts. City contracts that are not settled for 2013-2014, have funds budgeted for contract settlements once approved by the City Council and referred to the Board of Finance for funding.

Additionally, the Economic Development account is included in this category. The Economic Development account was set up several years ago to aid businesses to relocate or expand in Bristol to increase the City's tax base and to create employment opportunities. For the 2013-2014 budget, an appropriation of \$300,000 was approved for Economic Development. These funds will be transferred to a Special Revenue Fund where they will be expended as grants are approved by the Economic Development Committee.

## **RETIREMENT BENEFITS**

**Service Narrative**

Retirement Benefits is the City's portion of an actuarial recommended contribution to the City's Retirement System, better known as the Pension plans. There are three pension trust funds: City of Bristol Retirement System- for General city employees including some Board of Education employees; Firefighters' Benefits Fund- for Firefighter employees; and a Police Benefits Fund- for Police employees.

For the first time since fiscal year 2006-07, the City's actuary (Milliman, Inc.) is recommending a contribution to the City Retirement System. The recommended contribution is \$604,612 at July 1, 2012 for 2013-2014. The plan experienced net actuarial experience losses of about \$11.6 million during the most recent year.

## Program Summaries- Miscellaneous

### Miscellaneous - (continued)

The \$604,612 is split among various City departments and funds, including the Board of Education. The actuarial recommendation between General City and Board of Education was \$252,430 and \$352,182 respectively. The General City recommendation is then allocated among the following funds: Water WPC and Bristol Development Authority.

Due to economic concerns, a lower contribution of \$75,585 was approved for the General City contribution.

### Budget Highlights

0018101		RETIREMENT BENEFITS					
OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	BUDGET REQUEST	JOINT BOARD
			2011-2012	2012-2013	2012-2013	2013-2014	2013-2014
520905		GENERAL CITY RETIREMENT	\$0	\$0	\$0	\$252,430	\$75,585
		<b>TOTAL HEART AND HYPERTENSION</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$252,430</b>	<b>\$75,585</b>
		<b>TOTAL HEART AND HYPERTENSION</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$252,430</b>	<b>\$75,585</b>

## EMPLOYEE BENEFITS

### Service Narrative

The Employee Benefits section of the Miscellaneous Section is the City's payment of Life Insurance, HMO-Dental, Health Insurance- City, Disability Insurance, FICA, Medical Insurance, Employee Assistance Program, and unemployment insurance.

The 'Transfer to Health Benefits' in parenthesis indicates the Health Insurance- City appropriation is transferred out to the Health Benefits Internal Service Fund as show within the Operating Transfers Out activity located on page 306.

The following is a listing of the Employee Benefits and the vendor provider/payee:

#### Category

Life Insurance  
HMO- Dental  
Health Insurance City  
Disability Insurance  
FICA (City Share 6.2%)  
Medicare (City Share 1.45%)  
Employee Assistance Program  
Unemployment Insurance

#### Vendor Provider/Payee

Sun Life Financial  
Cigna  
Cigna & Express Scripts  
Sun Life Financial  
Internal Revenue Service  
Internal Revenue Service  
Wheeler Clinic  
State of CT Department of Labor

**Program Summaries-  
Miscellaneous**

**Miscellaneous - (continued)**

**Budget Highlights**

**0018102 EMPLOYEE BENEFITS**

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2011-2012	ORIGINAL BUDGET 2012-2013	REVISED BUDGET 2012-2013	BUDGET REQUEST 2013-2014	JOINT BOARD 2013-2014
<b>EMPLOYEE BENEFITS</b>							
520100		LIFE INSURANCE	\$41,149	\$45,000	\$45,000	\$45,000	\$45,000
520250		HMO- DENTAL	14,065	14,000	14,000	18,000	18,000
520300		HEALTH INSURANCE- CITY	6,830,000	5,376,400	5,376,400	8,202,555	8,126,320
520500		DISABILITY INSURANCE	20,395	23,000	23,000	23,000	23,000
520700		F.I.C.A.	907,231	952,000	952,000	955,000	955,000
520750		MEDICARE INSURANCE	439,823	425,000	425,000	440,000	440,000
520800		EMPLOYEE ASSISTANCE PROGRAM	5,990	8,000	8,000	8,000	8,000
521050		COMPENSATED ABSENCE PAYOUT	703,996	0	0	0	0
521200		UNEMPLOYMENT INSURANCE	7,549	15,000	15,000	15,000	15,000
591516		TRANSFER TO HEALTH BENEFITS	(6,830,000)	(5,376,400)	(5,376,400)	(8,202,555)	(8,126,320)
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>\$2,140,198</b>	<b>\$1,482,000</b>	<b>\$1,482,000</b>	<b>\$1,504,000</b>	<b>\$1,504,000</b>
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>\$2,140,198</b>	<b>\$1,482,000</b>	<b>\$1,482,000</b>	<b>\$1,504,000</b>	<b>\$1,504,000</b>

The 2013-2014 General Fund Budget reflects an overall increase of \$22,000 for employee benefits activity. In an effort to recognize budgetary savings, the Board of Finance Insurance Subcommittee recommended changes as of July 1, 2010 to the City's insurance carrier for medical and prescription coverage. The City is now in year four with Cigna for medical, and Express Scripts (formerly Medco) for prescription benefits Anthem provides for dental benefits. Health insurance for the City and Board of Education increased \$2,749,000 and can be found as on operating transfer out to Internal Service on page 306.

## HEART AND HYPERTENSION

**Service Narrative**

These accounts are State of Connecticut mandates that require municipalities to pay police officers or firefighters who are diagnosed with a heart or hypertension disease. The disease has to be proven to be job related for firefighters or police officers hired after July 1, 1996. Effective January 1, 2011, PMA Management, a third party administrator, took over the administration of these claims. There is an assigned Fund Balance on the General Fund Balance Sheet in the amount of \$800,000 should these expenditures exceed budget.

**Budget Highlights**

**0018103 HEART AND HYPERTENSION**

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2011-2012	ORIGINAL BUDGET 2012-2013	REVISED BUDGET 2012-2013	BUDGET REQUEST 2013-2014	JOINT BOARD 2013-2014
<b>EMPLOYEE BENEFITS</b>							
516000		HEART AND HYPERTENSION WAGES	\$464,316	\$550,000	\$550,000	\$550,000	\$550,000
520930		HEART AND HYPERTENSION BENEFITS	171,443	120,000	120,000	120,000	120,000
531000		PROFESSIONAL FEES	0	7,000	7,000	5,000	5,000
<b>TOTAL HEART AND HYPERTENSION</b>			<b>\$635,759</b>	<b>\$677,000</b>	<b>\$677,000</b>	<b>\$675,000</b>	<b>\$675,000</b>
<b>TOTAL HEART AND HYPERTENSION</b>			<b>\$635,759</b>	<b>\$677,000</b>	<b>\$677,000</b>	<b>\$675,000</b>	<b>\$675,000</b>

**Miscellaneous - (continued)**

## **GENERAL CITY INSURANCE**

### **Service Narrative**

This activity includes payment for the various premiums that provide protection for liability, fire losses, and damage claims. This includes: Workers' Compensation insurance, insurance consultant fees, property insurance, auto insurance, liability insurance, claims deductibles, and claims council-settlements.

On the next page, is a chart outlining all lines of insurance for the City and Board of Education.

The City's insurance consultant is Tracy Driscoll, an insurance and financial services company located in Bristol and is paid a consulting fee from the City to deal with our broker-agents.

The City's total insurance program is referred to as Property and Casualty Insurance. Casualty insurance, which refers to liability insurances, are handled by H.D. Segur, Inc. as our broker-agent. They are paid through commissions that are included in the budgeted policy premiums.

Property insurance is handled by Roland Dumont Agency Inc. as our broker-agent. They too are paid through commissions which are included in the budgeted policy premiums.

### **Budget Highlights**

The 2013-2014 Budget shows a total increase of \$115,670 within the insurance accounts. The City of Bristol's Workers' Compensation fund is self-insured and claims are processed by PMA Management, the third party administrator. More information can be found behind the 'Internal Service' tab on page 348. The City's contribution for Workers' Compensation has decreased by 0.12% to account for decreased medical and indemnity costs.

Shown below is the City's portion of the insurance allocation within the General Fund. The Board of Education, Sewer Operating and Assessment Fund, Water Departments and Parks Department budget for their allocation within their Departmental budgets.

**0018105 INSURANCE**

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2011-2012	ORIGINAL BUDGET 2012-2013	REVISED BUDGET 2012-2013	BUDGET REQUEST 2013-2014	JOINT BOARD 2013-2014
<b>INSURANCE</b>							
520400		WORKERS COMPENSATION INSURANCE	\$2,847,205	\$3,274,285	\$3,274,285	\$3,274,285	\$3,270,300
531130		INSURANCE CONSULTANT	20,000	20,000	20,000	20,000	20,000
552000		PROPERTY INSURANCE	34,087	35,000	35,000	38,000	42,160
552010		AUTO INSURANCE	187,050	196,405	196,405	270,000	273,320
552100		LIABILITY INSURANCE	236,468	248,080	248,080	285,895	289,675
586110		CLAIMS- DEDUCTIBLE	15,159	75,000	75,000	65,000	65,000
586120		CLAIMS- COUNCIL SETTLEMENT	473,799	5,000	5,000	5,000	5,000
591217		TRANSFER OUT SELF INSURANCE W/C	(2,847,205)	(3,274,285)	(3,274,285)	(3,274,285)	(3,270,300)
<b>TOTAL INSURANCE</b>			<b>\$966,563</b>	<b>\$579,485</b>	<b>\$579,485</b>	<b>\$683,895</b>	<b>\$695,155</b>
<b>TOTAL INSURANCE</b>			<b>\$966,563</b>	<b>\$579,485</b>	<b>\$579,485</b>	<b>\$683,895</b>	<b>\$695,155</b>

**Miscellaneous - (continued)**

**Summary of Property & Casualty Insurance**

<b>Summary of Property &amp; Casualty Insurances</b>				
<b>Insurance Coverage</b>	<b>Broker Agent</b>	<b>Carrier</b>	<b>Policy Limits</b>	<b>Deductible</b>
Workers' Compensation		PMA (3rd Party)	Self-Insured	N/A
Excess Workers' Compensation	H.D. Segur	Safety National	\$1,000,000	\$600,000
Property	Roland Dumont Agency	Great American	Various	\$5,000 EDP & A/R
Auto	H.D. Segur	Trident-Argonaut	\$1,000,000	\$5,000 Bodily Injury/ Physical Damage \$1,000 Comp/Coll
Liability	H.D. Segur	Trident-Argonaut	\$3,000,000	
Umbrella	H.D. Segur	Trident-Argonaut	\$10,000,000	
<b>CITY</b>				
Errors & Omissions	H.D. Segur	Trident-Argonaut	\$1,000,000	\$25,000
Public Official & Employment Practices	H.D. Segur	Trident-Argonaut	\$1,000,000	\$25,000
Law Enforcement	H.D. Segur	Trident-Argonaut	\$1,000,000	\$25,000
Crime	Roland Dumont Agency	Travelers		
<b>EDUCATION</b>				
Errors & Omissions	H.D. Segur	Trident-Argonaut	\$1,000,000	\$25,000
Employment Practices Liability	H.D. Segur	Trident-Argonaut	\$1,000,000	\$25,000

**Program Summaries-  
Miscellaneous**

**Miscellaneous - (continued)**

**Property Insurance**

Form	Travelers Manuscript Form with Endorsements
Conditions	Risks of Direct Physical Loss
Term	July 1, 2013 to July 1, 2014
Limits	\$495,567,414 Buildings and Structures \$ 41,545,206 Personal Property \$ 2,500,000 Data Processing & Media \$ 3,746,275 Contractor's Equipment
Valuation	Replacement Cost (Except Contractor's Equipment), Agreed Amount, No Coinsurance
Schedule of Insured	On file
<b>Annual Premium</b>	<b>\$268,321</b>

**Commercial Crime Coverage**

\$1,000,000	Blanket Public Employee and School Employee Dishonesty Coverage Includes: <ul style="list-style-type: none"> <li>Faithful Performance of Duty</li> <li>Pension and Employee Benefits</li> <li>Volunteers, Students, Non-Compensated Officers &amp; Directors and Committee Members</li> </ul> Scheduled Excess Limit of Insurance (Employee Dishonesty): <ul style="list-style-type: none"> <li>\$1,000,000 Treasurer</li> <li>\$1,000,000 Deputy Treasurer</li> <li>\$ 500,000 Purchasing Agent</li> <li>\$1,000,000 Comptroller</li> <li>\$ 500,000 Assistant Comptroller</li> <li>\$ 250,000 Public Works Director</li> </ul>
\$100,000	Forgery and Alteration
	Money & Securities (In/Out) Coverage includes: <ul style="list-style-type: none"> <li>\$ 100,000 City Hall</li> <li>\$1,575,000 (Peak Season 7/1 – 8/10 &amp; 1/1 – 2/10)</li> <li>\$ 30,000 Water Department</li> <li>\$ 15,000 Board of Education</li> <li>\$ 4,000 Bristol Eastern and Bristol Central High Schools</li> </ul>
\$500,000	Computer Fraud
\$500,000	Funds Transfer Fraud
\$25,000	Counterfeit Currency
	Other Property <ul style="list-style-type: none"> <li>\$100,000 Premises</li> <li>\$100,000 Messenger</li> </ul>
\$250	Deductible - All coverages except Employee Dishonesty
\$1,000	Deductible - Employee Dishonesty
<b>\$4,375</b>	<b>Annual Premium</b>

**Program Summaries-  
Miscellaneous**

**Miscellaneous - (continued)**

## **ALL OTHER**

**Service Narrative**

This activity includes items that are extraordinary in nature and difficult to classify. These items include: housing authority sewer user fees, hydrant charges, citywide equipment/maintenance contracts, citywide postage reimbursement, tax foreclosure costs, and economic development. Lastly, the contingency account is included in this activity and is the account that provides for unforeseen expenditures that may occur during the budget year.

**Budget Highlights**

The 2013-2014 Budget shows an overall decrease in the All Other category by \$695,010. The largest decrease is attributable to the Contractual Obligations account, which has decreased \$696,790 because of union contract settlements.

**0018106 ALL OTHER**

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2011-2012	ORIGINAL BUDGET 2012-2013	REVISED BUDGET 2012-2013	BUDGET REQUEST 2013-2014	JOINT BOARD 2013-2014
<b>ALL OTHER</b>							
522301		CONTRACTUAL OBLIGATIONS	\$61,027	\$996,790	\$421,285	\$300,000	\$300,000
531000		PROFESSIONAL FEES	8,624	9,000	9,000	9,000	9,000
541110		SEWER USE PAYMENTS HOUSING AUTHORITY	46,614	52,095	52,095	54,000	54,000
541220		HYDRANT CHARGES	38,076	39,300	39,300	41,000	41,000
543200		EQUIPMENT MAINTENANCE CONTRACTS	48,900	51,000	51,287	54,000	54,000
569000		OFFICE SUPPLIES	0	0	0	0	10,000
570400		COMPUTER REPLACEMENT PROGRAM- CITY	160,371	225,000	225,000	225,000	225,000
581250		TAX FORECLOSURE COSTS	20,656	24,000	29,050	24,000	24,000
581739		GRADUATION PARTIES DONATION	3,000	3,000	3,000	3,000	3,000
586122		SETTLEMENT	96,600	93,275	93,275	89,950	89,950
587030		DEMOLITION	36,943	0	0	0	0
589000		CONTINGENCY	0	1,000,000	603,300	1,000,000	1,000,000
589100		UNANTICIPATED EXPENSES	30,380	40,000	40,000	40,000	28,500
589300		ECONOMIC DEVELOPMENT EXPENSES	0	200,000	0	200,000	200,000
591125		COMMODITIES	0	200,000	40,000	200,000	200,000
591150		ECONOMIC DEVELOPMENT EXPENSES	200,000	0	200,000	0	0
591150	ECON 1	ECONOMIC DEVELOPMENT EXPENSES	250,000	0	0	0	0
<b>TOTAL ALL OTHER</b>			<b>\$1,001,191</b>	<b>\$2,933,460</b>	<b>\$1,806,592</b>	<b>\$2,239,950</b>	<b>\$2,238,450</b>
<b>TOTAL ALL OTHER</b>			<b>\$1,001,191</b>	<b>\$2,933,460</b>	<b>\$1,806,592</b>	<b>\$2,239,950</b>	<b>\$2,238,450</b>

**Economic Development**

The Economic Development Committee reviews grant applications that are submitted to the Economic Development Director. Once the Director is satisfied that the application is complete he notifies the Mayor who calls a meeting of the committee. This Committee has seven voting members including the Mayor, one or more members of the City Council, the Chairman of the Board of Finance, the City Comptroller and the Executive Director of the Bristol Development Authority. It also contains one member of the Board of the BDA.

**Miscellaneous - (continued)**

The committee meets on an as needed basis at the call of the Mayor. The committee met three times in 2012-2013. One grant was awarded to Bristol Marketplace LLC in the amount of \$125,000. Economic Development is important in marketing the Southeast Bristol Business Park, however grants may be awarded anywhere in the City. The program has actually been a distinctive feature of Bristol's development efforts and has distinguished itself as a unique program. The grant program has provided a great deal of word-of-mouth marketing for the City.

All grants are evaluated on the payback in real terms to the City in new property taxes in equipment and real property usually in *5 years or less*. Jobs are a compelling feature of economic development but, again, each grant needs to be covered in new revenue. Companies that receive grants sign ten year agreements with the City that contain certain conditions to protect the City's investment.

## **OTHER POST EMPLOYMENT BENEFITS (OPEB)**

### **Service Narrative**

The Board of Finance adopted a graduated funding scale to eventually fund the \$7.5 million gap in required cash contributions for other post employment benefits. The funding started with a base of \$200,000 in 2007-08. Each year the base is to increase by 25%, creating a new base. In the next year, 25% is then added to the new base, and so on until the \$7.5 million funding is achieved. This expenditure object was added in fiscal year 2007-2008 with the implementation of GASB Statement 45, which required municipalities to report their post employment benefit costs. The chart on the next page shows the Board of Finance funding strategy. However, effective June 30, 2011 the City Council approved to transfer excess funds from the Police & Fire Benefit Funds to offset their post employment benefit expenses. The 2011-2012 budget funded \$185,280 for post employment benefits for the City retiree group only. For 2012-2013, the City reduced the scheduled funding amount by \$77,000, for a total contribution of \$685,940.

### **Budget Highlights**

0018107 OTHER POST EMPLOYMENT BENEFITS			PRIOR YEAR ACTUAL 2011-2012	ORIGINAL BUDGET 2012-2013	REVISED BUDGET 2012-2013	BUDGET REQUEST 2013-2014	JOINT BOARD 2013-2014
OBJECT	PROJECT	DESCRIPTION					
<b>BENEFITS</b>							
520925		OTHER POST EMPLOYMENT BENEFITS	\$185,280	\$610,355	\$610,355	\$762,940	\$685,940
520925	OPEB1	OTHER POST EMPLOYMENT BENEFITS	900,000	0	0	0	0
<b>TOTAL ALL OTHER</b>			<b>\$1,085,280</b>	<b>\$610,355</b>	<b>\$610,355</b>	<b>\$762,940</b>	<b>\$685,940</b>
<b>TOTAL OTHER POST EMPLOYMENT BENEFITS</b>			<b>\$1,085,280</b>	<b>\$610,355</b>	<b>\$610,355</b>	<b>\$762,940</b>	<b>\$685,940</b>

**Miscellaneous - (continued)**

Year		Base	\$200,000
1	07-08		\$200,000
2	08-09	50,000	250,000
3	09-10	62,500	312,500
4	10-11	78,125	390,625
5	11-12	97,656	185,280
6	12-13	46,320	610,355
7	13-14	75,585	685,940
8	14-15	171,485	953,680
9	15-16	238,420	1,192,100
10	16-17	298,025	1,490,125

## OPERATING TRANSFERS OUT

### Service Narrative

This activity includes transfers to the Debt Service funds, Special Revenue funds, Capital Project funds and Internal Service funds. The Debt Service transfer detail can be found in the "Debt Service" tab. The Special Revenue transfer out includes funds for the City share of the Bristol Development Authority as seen in the 'Special Revenue' tab on page 314. This detail can be found in the budget below.

### Budget Highlights

The 2013-2014 budget shows an increase in operating transfers out in the amount of \$2,369,145. The reason for the increase is for the Internal Service transfer, which increased due to a 12.5% increase in Health Benefits and the one time use of reserves in the Health Benefits Fund in 2012-2013. Debt Service expenditures can be found in expanded detail in the 'Debt Management' tab in this document. Capital Projects can be found in detail behind the 'Capital Budget Summary' tab.

#### 0018108 OPERATING TRANSFERS OUT (USES)

OBJECT PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2011-2012	ORIGINAL BUDGET 2012-2013	REVISED BUDGET 2012-2013	BUDGET REQUEST 2013-2014	JOINT BOARD 2013-2014
<b>OPERATING TRANSFERS OUT (USES)</b>						
591100	TRANSFER TO SPECIAL REVENUE	\$2,817,940	\$1,488,820	\$1,931,620	\$1,488,820	\$1,651,050
591100 12020	TRANSFER TO SPECIAL REVENUE	219,000	0	0	0	\$0
591201	TRANSFER TO DEBT SERVICE FUND	6,645,211	9,130,990	9,130,990	8,773,305	8,798,305
591300	TRANSFER TO CAPITAL PROJECTS	1,416,063	950,000	968,885	965,000	743,665
591500	TRANSFER TO INTERNAL SERVICE	22,782,911	8,650,685	21,882,695	11,476,840	11,396,620
<b>TOTAL OPERATING TRANSFERS OUT (USES)</b>		<b>\$33,881,125</b>	<b>\$20,220,495</b>	<b>\$33,914,190</b>	<b>\$22,703,965</b>	<b>\$22,589,640</b>
<b>TOTAL OPERATING TRANSFERS OUT (USES)</b>		<b>\$33,881,125</b>	<b>\$20,220,495</b>	<b>\$33,914,190</b>	<b>\$22,703,965</b>	<b>\$22,589,640</b>

**Program Summaries-  
Miscellaneous**

**Miscellaneous - (continued)**

	<b>Budget 2012-2013</b>	<b>Budget 2013-2014</b>	<b>\$ Change</b>
591100 Special Revenue:			
Fire Truck Reserve	\$ -	\$ 100,000	\$ 100,000
BDA- City Share	\$ 364,770	\$ 365,200	\$ 430
Solid Waste Contribution	\$ 1,124,050	\$ 1,185,850	\$ 61,800
<b>Subtotal</b>	<b>\$ 1,488,820</b>	<b>\$ 1,651,050</b>	<b>\$ 162,230</b>
591201 Debt Service			
Debt Service	\$ 9,130,990	\$ 8,798,305	\$ (332,685)
<b>Subtotal</b>	<b>\$ 9,130,990</b>	<b>\$ 8,798,305</b>	<b>\$ (332,685)</b>
591300 Capital Projects			
CNR Contribution	\$ 50,000	\$ 50,000	\$ -
Major Bridge Contribution	\$ 75,000	\$ 75,000	\$ -
Capital Projects	\$ 650,000	\$ 428,665	\$ (221,335)
Police Records System	\$ 100,000	\$ 100,000	\$ -
Assessor Revaluation	\$ 75,000	\$ 90,000	\$ 15,000
<b>Subtotal</b>	<b>\$ 950,000</b>	<b>\$ 743,665</b>	<b>\$ (206,335)</b>
591500 Internal Service			
City Health Benefits	\$ 5,376,400	\$ 8,126,320	\$ 2,749,920
City Workers' Compensation	\$ 3,274,285	\$ 3,270,300	\$ (3,985)
<b>Subtotal</b>	<b>\$ 8,650,685</b>	<b>\$ 11,396,620</b>	<b>\$ 2,745,935</b>

## **PUBLIC BUILDINGS**

**Service Narrative**

This is administered by the Building Maintenance division of Public Works. A list of projects that totaled \$300,000 was submitted and approved.

<b>FACILITY</b>	<b>PROJECT</b>	<b>QTY</b>	<b>PROJ. COST</b>
City Garage	Mechanics Garage Roof Replacement	1	\$95,000
City Hall	MIS HVAC United Replacement	1	\$29,000
City Hall	HVAC Controls	1	\$80,000
Senior Center	Renovations for Probate & Youth Services	1	\$85,000
Library	Repair/fix Front Colonial Columns	1	\$11,000
<b>TOTAL</b>			<b>\$300,000</b>

**Program Summaries-  
Miscellaneous**

**Miscellaneous - (continued)**

**Budget Highlights**

0018310 PUBLIC BUILDINGS			PRIOR YEAR ACTUAL 2011-2012	ORIGINAL BUDGET 2012-2013	REVISED BUDGET 2012-2013	BUDGET REQUEST 2013-2014	JOINT BOARD 2013-2014
OBJECT	PROJECT	DESCRIPTION					
<b>CAPITAL OUTLAY PROJECTS</b>							
570200	BUILDINGS		\$150,000	\$200,000	\$200,000	\$300,000	\$300,000
<b>TOTAL PUBLIC BUILDINGS</b>			<b>\$150,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$300,000</b>	<b>\$300,000</b>
<b>TOTAL PUBLIC BUILDINGS</b>			<b>\$150,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$300,000</b>	<b>\$300,000</b>

